Case Closure Responsibilities

	Air Force	OPLOC	DFAS-DE/I
Contract Recon	X	X	
Stock Issues	X	X	
Services	X	X	
Central Accounting Database/Historical Records			X
Finalize Case Control			X

Case Closure Responsibilities

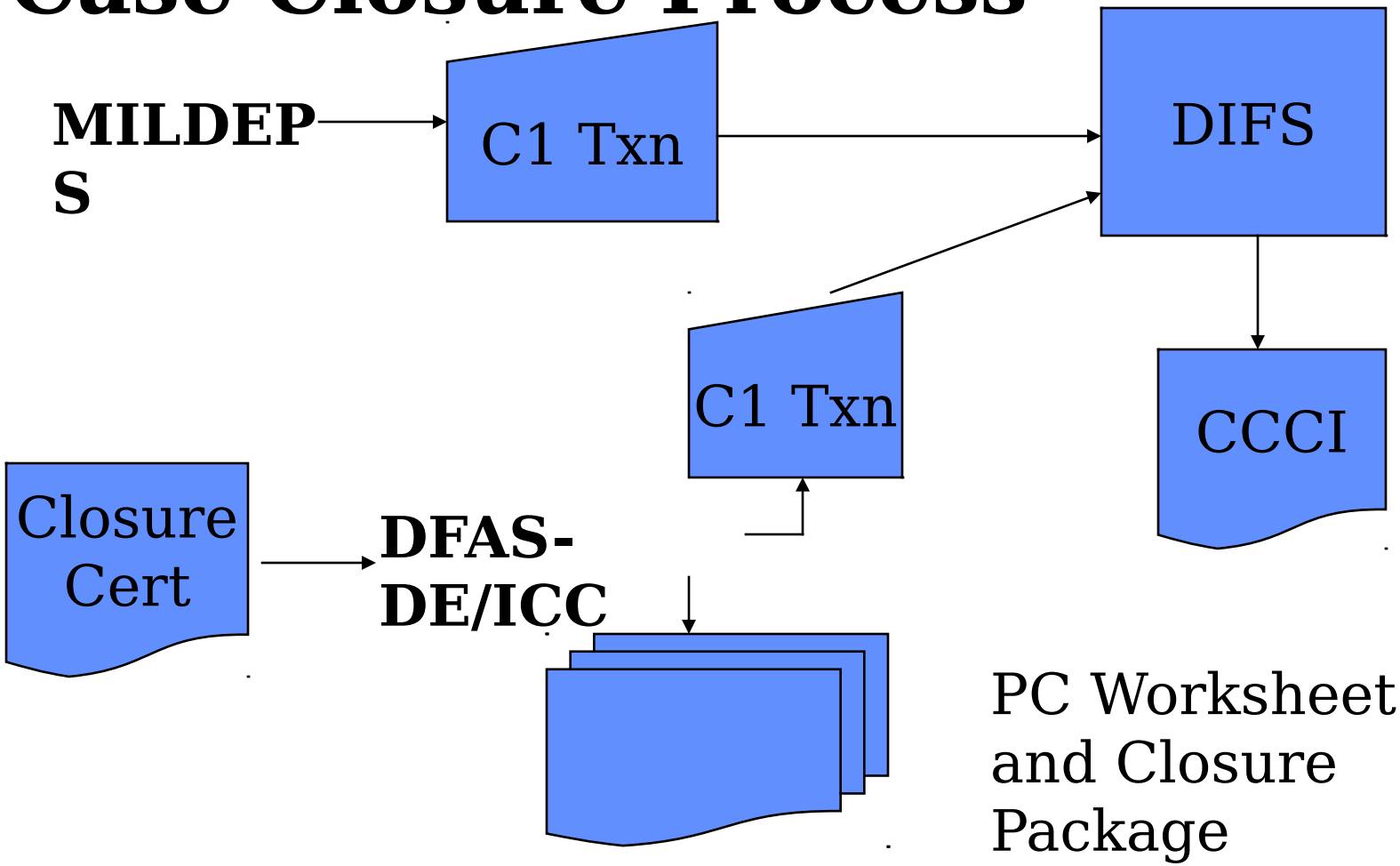
	Army	OPLOC	DFAS-DE/I
Contract Recon	X	X	
Stock Issues	X	X	
Services	X	X	
Central Accounting Database/Historical Records			X
Finalize Case Control	X	X	X

Case Closure Responsibilities

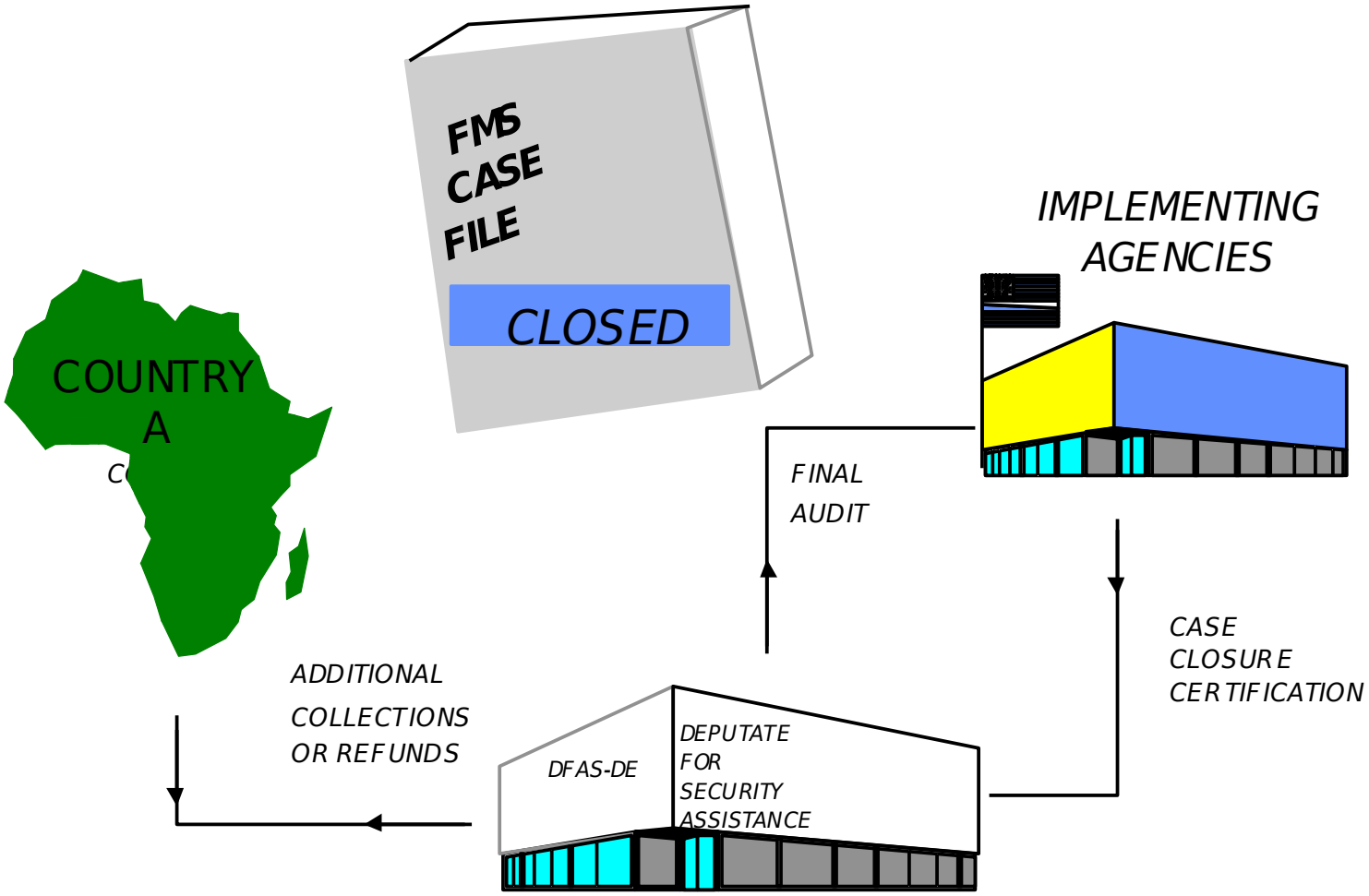
	Navy	OPLOC	DFAS-DE/I
Contract Recon			X
Stock Issues	X		X
Services	X		X
Central Accounting Database/Historical Records			X
Finalize Case Control			X

Defense Finance and Accounting Service

Case Closure Process



CASE CLOSURE



Directorate For Security Assistance

Case Closure Functions

- Monitor receipt of closure certificate
- Maintain and analyze case closure certificate inventory
- Analyze and reconcile closure values / resolve out-of-balance conditions
- Follow-up with DoD components / return unresolved certificates
- Adjust case values
- Obtain final payments from customer or distribute excess funds
- Coordinate Foreign Military Financing (FMF) cases with DSCA
- Close case in DIFS
- Render final Statement of Account to the customer
- Monitor ULO Balances

Values to Balance at Case Closure

- Total Ordered = Total Delivered
- Total Disbursed = Total Delivered
- Total Collections = Total Delivered
- Progress Payments = Liquidating Deliveries
- Obligations = Delivered Articles & Services
- DIFS History Files = DIFS Case Control File
- Suspended Accounts Payable must be cleared before closure

$200 Write-off

To be used for non-material out-of-balances and unreconcilable conditions less than $200

DSCA Policy Applies to

FINAL unresolved reconciliation issues on cases identified during CLOSURE or

Intransit and unmatched disbursements processed against the FMS Trust Fund without country identification

How To Use

Contact the DFAS-DE Service POC

Air Force - DFAS-DE/IAFI

Army - DFAS-DE/IBAD

Navy - DFAS-DE/IBNI

Case Closure

- Regular Case Closure
  - Non-Accelerated Case Closure (ACC)
  - Closure Type 1

- Accelerated Case Closure
  - Two Closure Types
    - Interim - Type 2
    - Final - Type 3

NON-ACC CASE CLOSURE

- Cases are logistically & financially complete
  - No transactions will process to a closed case
- Cases are reopened to process post-closure activity
  - Exception for disbursements of $200 or less

INHIBITORS/STATUS CODES

(Examples)

CCCI STATUS CODES	DESCRIPTION	ACTIONS
B	DIFS delivered articles/services does not equal certified delivered cost	90 Days
C	Closure action is complete	
I	Ready for closure	Expect to close in 30 days
L	DIFS total delivered cost is greater than total collections in the case control summary inventory system	Follow-up every 30 days after bill payment due date. At fourth follow-up suggest HA withdrawal from DSCA
O	Closure certificate has been returned to the certifying activity for an out-of-balance condition	Follow-up each quarter

Overhead Slide On C1, Weekly Report, & Actions

Hand-out Or Go Though Process On-line

ACCELERATED CASE CLOSURE

- **APPROVED FEB. 21, 1992**
- **IMPLEMENTATION DATE JUNE 1992**
- **ELIGIBILITY**
  - ALL NON-REPAYABLE CRED/MAP FINANCED CASES - MANDATORY
  - CASH/REPAYABLE CREDIT CUSTOMERS HAVE OPTION TO PARTICIPATE
  - EFFECTIVE OCT 1993, FMF CUSTOMERS - MANDATORY
  - ALL CASES, OPEN AND CLOSED, INCLUDED

ACC PROCEDURES

- MILDEP will submit an interim case closure certificate
  - Within 24 months after case is supply complete

- DFAS-DE/I will final bill the customer
  - Provide refund of collections excess to final delivered value

ACC PROCEDURES

- DFAS-DE/I will reserve estimated ULO value in Case Closure Suspense Account
  - Maintained at customer level

- MILDEP will pay bills and report obligation liquidations to DFAS-DE/I
  - All post closure charges/credits processed from Suspense Account

ACCELERATED CASE CLOSURE PROCEDURES

Case Value		$100.00
Total Disbursements	$92.00	
Total Unliquidated Obligations (ULO)	2.00 *	94.00 **
Final Case Value To Return To Customer		$6.00 ***

* Moved to Case Closure Suspense Account

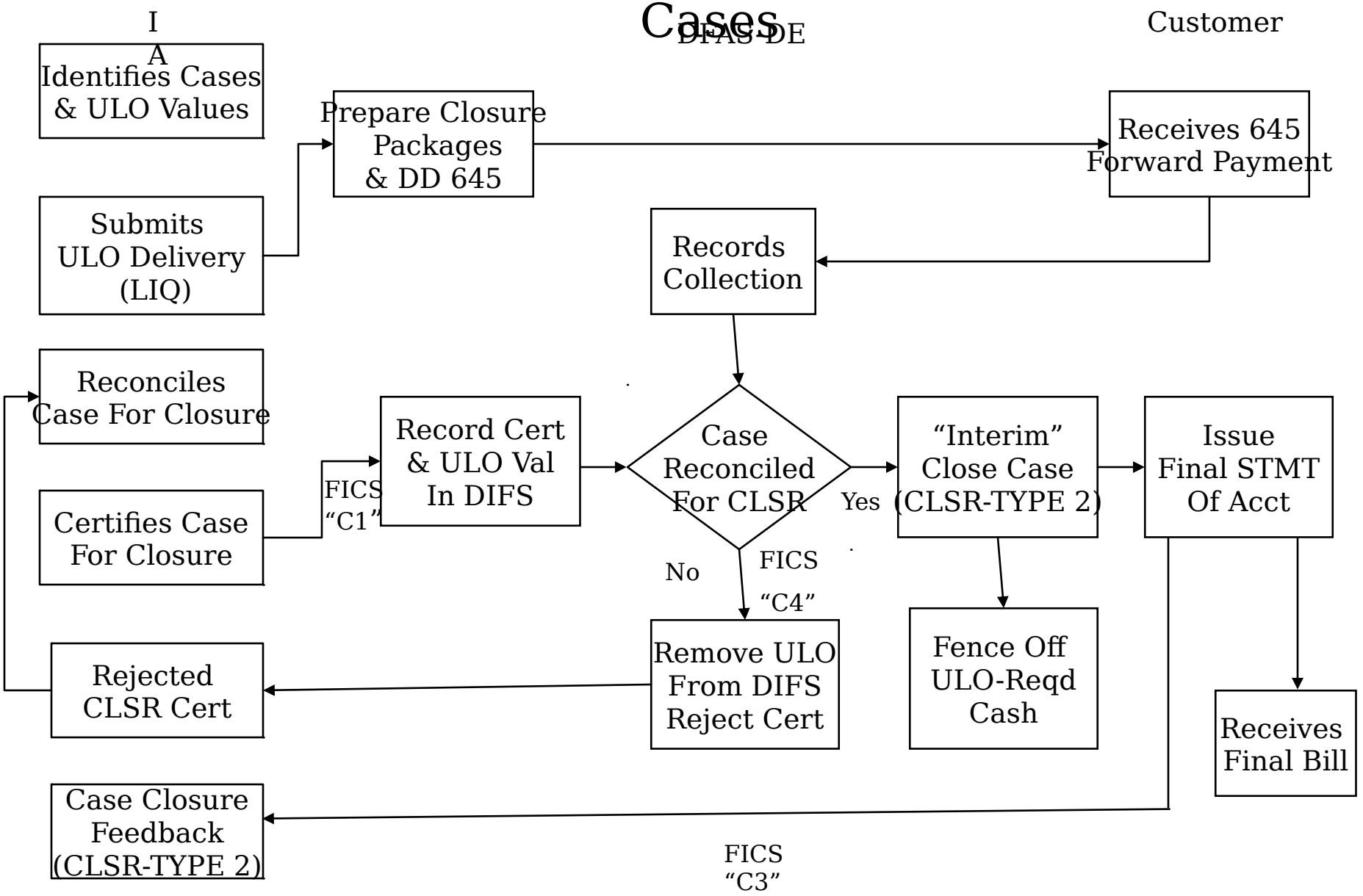
** Final DD645 Billing Statement Presented to Customer; Case is closed at this value. Will not be reopened , except for material error

*** If case is fully collected at 100, balance will be refunded to customer.

ACC INTERIM CLOSURE TYPE 2

- Cases are logistically complete
- Not financially complete
- DIFS will not accept deliveries (FKA/B)
- Obligations and Disbursements will process

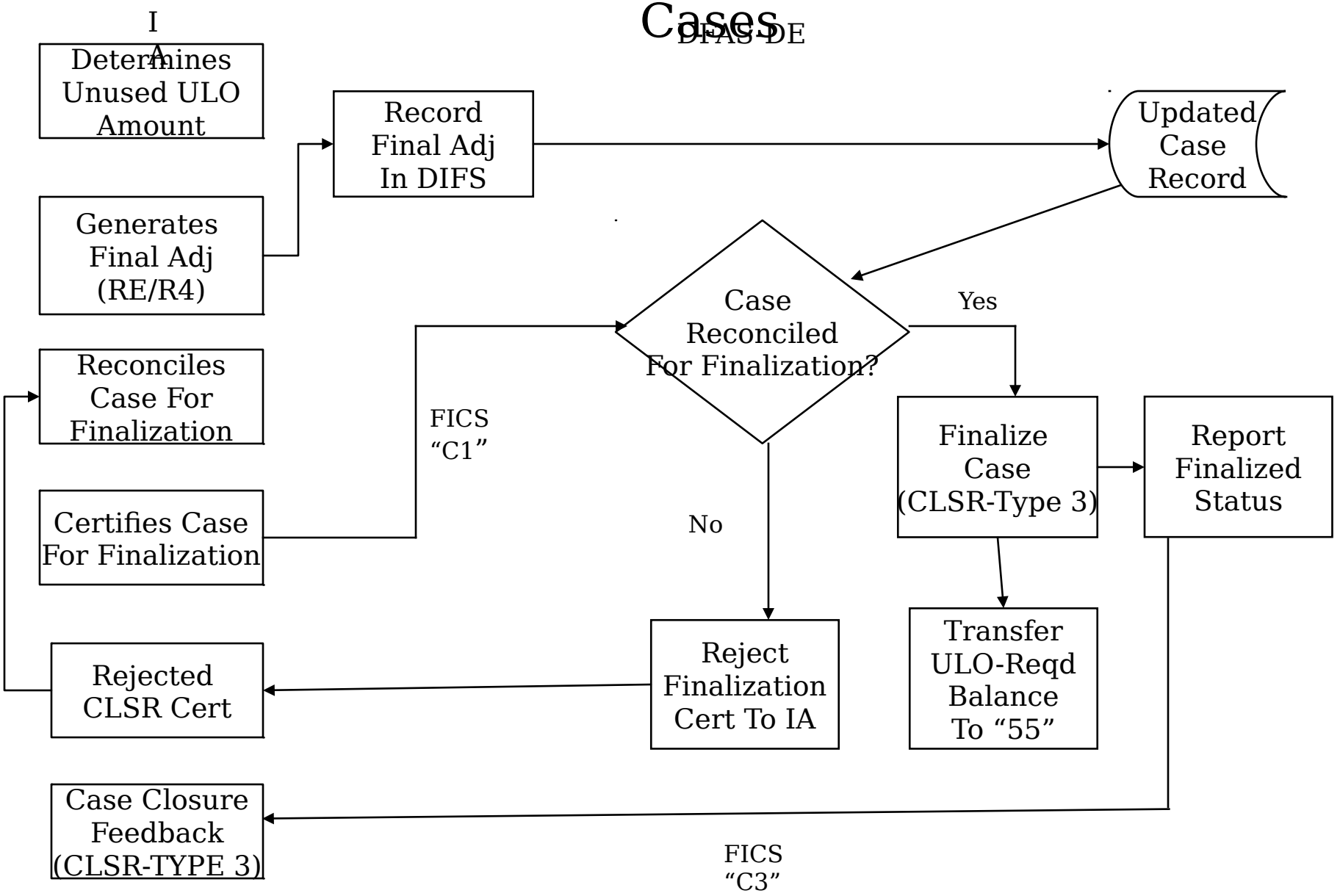
Interim Closure -Supply Complete Cases



ACC Final Closure Type 3

- Cases logistically & financially complete
- DIFS will not accept any transactions
- MILDEPS can move case back to interim to process transactions

Final Closure -Supply Complete Cases



Edits To Close ACC Case

- 51 Total Edits
- Total Delivered Cost Less Total Disbursements Equal The Sum of ULO - Required and ULO - Equity
- Section 21 & 22 Liquidating Deliveries Less Progress Payments Reported Equal The Sum of ULO - Required and ULO - Equity

ULO Suspense Account Overhead

Enhanced Accelerated Case Closure (EACC)

- DSCA establishes a quarterly country level priority listing of ACC cases whose closure is to be expedited by the next DD 645.
- DSCA can direct the “force closure” of the case.
- Forced closed at the DSCA Estimated Case Closure Value within DIFS
- May not be closed within MILDEP system

Special Issues

- Adjust Credit Commitments
- Closing Cases With Zero Balances
- Reconciling DIFS and DSCA 1200 System
- Adjusting DIFS Case Control File
- Closing Cases With Small Amounts Due
- Validating Accessorial Charges

Hand-outs